

Morgan County School District Re-3 District Code: 2405 2017-2018 Preliminary Budget Adopted: June 30, 2017											
Budgeted Pupil Count: 3,044.2		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	31 Bond Redemption	41 Building Fund	72 Private-Purpose Trust	TOTAL
Beginning Fund Balance (Includes All Reserves)			9,008,603	372,271	54,630	515,309	105,371	2,770,844	2,014,942	120,025	14,961,995
Revenues											
Local Sources	1000 - 1999	8,189,945	254,503	20	193,200	34,994	3,199,950	2,612,000	225,020		14,709,632
Intermediate Sources	2000 - 2999	4,000	-	-	-	-	-	-	-	-	4,000
State Sources	3000 - 3999	17,513,292	-	-	31,900	432,593	-	-	-	-	17,977,785
Federal Sources	4000 - 4999	647,966	-	-	1,387,583	1,666,384	-	-	-	-	3,701,933
Total Revenues			26,355,203	254,503	20	1,612,683	2,133,971	3,199,950	2,612,000	225,020	36,393,350
Total Beginning Fund Balance and Reserves			35,363,806	626,774	54,650	2,127,992	2,239,342	5,970,794	4,626,942	345,045	51,355,345
Total Allocations To/From Other Funds	5600,5700, 5800	(589,183)	-	589,183	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(475,000)	375,000	-	-	100,000	-	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			34,299,623	1,001,774	643,833	2,127,992	2,339,342	5,970,794	4,626,942	345,045	51,355,345
Expenditures											
Instruction - Program 0010 to 2099											
Salaries	0100	10,004,396	-	327,814	-	657,842	-	-	-	-	10,990,052
Employee Benefits	0200	3,888,588	-	129,851	-	270,485	-	-	-	-	4,288,924
Purchased Services	0300,0400, 0500	517,077	-	3,950	-	21,232	-	-	-	-	542,259
Supplies and Materials	0600	230,367	-	19,405	-	77,645	-	-	-	-	327,417
Property	0700	279,588	-	8,000	-	30,614	-	-	-	-	318,202
Other	0800, 0900	119,645	-	879	-	33,786	-	-	225,020	-	379,330
Total Instruction			15,039,661	-	489,899	-	1,091,604	-	-	225,020	16,846,184
Supporting Services											
Students - Program 2100											
Salaries	0100	911,151	-	26,495	-	162,826	-	-	-	-	1,100,472
Employee Benefits	0200	293,597	-	11,843	-	81,367	-	-	-	-	386,807
Purchased Services	0300,0400, 0500	80,655	-	-	-	15,600	-	-	-	-	96,255
Supplies and Materials	0600	12,200	-	-	-	28,444	-	-	-	-	40,644
Property	0700	4,400	-	-	-	1,377	-	-	-	-	5,777
Other	0800, 0900	1,950	-	-	-	-	-	-	-	-	1,950
Total Students			1,303,953	-	38,338	-	289,614	-	-	-	1,631,905

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Instructional Staff - Program 2200											
Salaries	0100	441,865	-	-	-	-	186,014	-	-	-	627,879
Employee Benefits	0200	160,540	-	-	-	-	60,985	-	-	-	221,525
Purchased Services	0300,0400,										
	0500	31,119	-	-	-	-	107,570	-	-	-	138,689
Supplies and Materials	0600	299,300	-	-	-	-	10,550	-	-	-	309,850
Property	0700	51,800	-	-	-	-	2,566	-	-	-	54,366
Other	0800, 0900	32,700	-	-	-	-	5,423	-	-	-	38,123
Total Instructional Staff		1,017,324	-	-	-	-	373,108	-	-	-	1,390,432
General Administration - Program 2300, including Program 2303 and 2304											
Salaries	0100	184,981	-	-	-	-	-	-	-	-	184,981
Employee Benefits	0200	45,764	-	-	-	-	-	-	-	-	45,764
Purchased Services	0300,0400,										
	0500	84,298	-	-	-	-	-	-	-	-	84,298
Supplies and Materials	0600	5,400	-	-	-	-	-	-	-	-	5,400
Property	0700	8,000	-	-	-	-	-	-	-	-	8,000
Other	0800, 0900	22,700	-	-	-	-	51,041	-	-	-	73,741
Total School Administration		351,143	-	-	-	-	51,041	-	-	-	402,184
School Administration - Program 2400											
Salaries	0100	1,574,560	-	23,434	-	-	125,544	-	-	-	1,723,538
Employee Benefits	0200	527,677	-	9,051	-	-	38,329	-	-	-	575,057
Purchased Services	0300,0400,										
	0500	27,760	-	50	-	-	250	-	-	-	28,060
Supplies and Materials	0600	22,223	-	189	-	-	4,300	-	-	-	26,712
Property	0700	3,556	-	-	-	-	-	-	-	-	3,556
Other	0800, 0900	(35,722)	-	21,973	-	-	7,959	-	-	-	(5,790)
Total School Administration		2,120,054	-	54,697	-	-	176,382	-	-	-	2,351,133
Business Services - Program 2500, including Program 2501											
Salaries	0100	360,721	-	-	-	18,481	-	-	-	-	379,202
Employee Benefits	0200	112,350	-	-	-	11,730	-	-	-	-	124,080
Purchased Services	0300,0400,										
	0500	118,800	-	-	-	-	-	-	-	-	118,800
Supplies and Materials	0600	12,544	-	-	-	-	-	-	-	-	12,544
Property	0700	263	-	-	-	-	1,500	-	-	-	1,763
Other	0800, 0900	(50,700)	-	-	-	-	-	-	-	-	(50,700)
Total Business Services		553,978	-	-	-	30,211	1,500	-	-	-	585,689

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Operations and Maintenance - Program 2600											
Salaries	0100	1,286,820	-	-	-	-	-	-	-	-	1,286,820
Employee Benefits	0200	554,123	-	-	-	-	-	-	-	-	554,123
Purchased Services	0300,0400,										
	0500	647,658	25,000	-	-	9,770	-	-	-	-	682,428
Supplies and Materials	0600	824,050	-	-	-	657	-	-	-	-	824,707
Property	0700	57,500	-	-	-	-	-	-	-	-	57,500
Other	0800, 0900	700	-	-	-	-	-	-	-	-	700
Total Operations and Maintenance		3,370,851	25,000	-	-	10,427	-	-	-	-	3,406,278
Student Transportation - Program 2700											
Salaries	0100	506,752	-	7,119	-	-	-	-	-	-	513,871
Employee Benefits	0200	200,478	-	1,526	-	-	-	-	-	-	202,004
Purchased Services	0300,0400,										
	0500	143,475	-	-	-	-	-	-	-	-	143,475
Supplies and Materials	0600	127,600	-	-	-	-	-	-	-	-	127,600
Property	0700	282,500	-	-	-	-	-	-	-	-	282,500
Other	0800, 0900	(137,160)	-	-	-	-	-	-	-	-	(137,160)
Total Student Transportation		1,123,645	-	8,645	-	-	-	-	-	-	1,132,290
Central Support - Program 2800, including Program 2801											
Salaries	0100	549,226	-	-	-	-	-	-	-	-	549,226
Employee Benefits	0200	150,417	-	-	-	-	-	-	-	-	150,417
Purchased Services	0300,0400,										
	0500	277,350	502,750	-	-	-	-	-	-	-	780,100
Supplies and Materials	0600	32,000	-	-	-	-	-	-	-	-	32,000
Property	0700	125,500	-	-	-	-	-	-	-	-	125,500
Other	0800, 0900	4,850	-	-	-	-	-	-	-	-	4,850
Total Central Support		1,139,343	502,750	-	-	-	-	-	-	-	1,642,093
Other Support - Program 2900											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,										
	0500	300	-	-	-	-	-	-	-	-	300
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Other Support		300	-	-	-	-	-	-	-	-	300
Food Service Operations - Program 3100											
Salaries	0100	-	-	-	441,384	1,400	-	-	-	-	442,784
Employee Benefits	0200	-	-	-	204,756	300	-	-	-	-	205,056
Purchased Services	0300,0400,										
	0500	-	-	-	10,700	-	-	-	-	-	10,700
Supplies and Materials	0600	-	-	561	975,583	2,000	-	-	-	-	978,144
Property	0700	-	-	-	20,000	-	-	-	-	-	20,000
Other	0800, 0900	-	-	12,149	(28,300)	3,800	-	-	-	-	(12,351)
Total Other Support		-	-	12,710	1,624,123	7,500	-	-	-	-	1,644,333

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Enterprise Operations - Program 3200											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations			-	-	-	-	-	-	-	-	-
Community Services - Program 3300											
Salaries	0100	95,389	-	9,272	-	155,396	-	-	-	-	260,057
Employee Benefits	0200	29,822	-	4,689	-	73,499	-	-	-	-	108,010
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-
	0500	1,710	-	-	-	100	-	-	-	-	1,810
Supplies and Materials	0600	11,300	-	1,845	-	3,800	-	-	-	-	16,945
Property	0700	1,000	-	-	-	-	-	-	-	-	1,000
Other	0800, 0900	7,725	-	-	-	-	-	-	-	-	7,725
Total Community Services		146,946	-	15,806	-	232,795	-	-	-	-	395,547
Education for Adults - Program 3400											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-	-
Total Supporting Services		11,127,537	527,750	130,196	1,654,334	1,142,367	-	-	-	-	14,582,184
Property - Program 4000											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	273,300	-	-	-	-	-	-	4,626,942	-	4,900,242
Other	0800, 0900	1,248,080	-	-	-	-	-	-	-	-	1,248,080
Total Property		1,521,380	-	-	-	-	-	-	4,626,942	-	6,148,322
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure											
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0500	N/A	N/A	N/A	N/A	N/A	5,000	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
Other	0800, 0900	-	-	-	-	-	3,154,950	-	-	-	3,154,950
Total Other Uses		-	-	-	-	-	3,159,950	-	-	-	3,159,950
Total Expenditures		27,688,578	527,750	620,095	1,654,334	2,233,971	3,159,950	4,626,942	225,020	-	40,736,640

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APPROPRIATED RESERVES											
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	-	-	-	-	-	-	-
Total Expenditures and Reserves		27,688,578	527,750	620,095	1,654,334	2,233,971	3,159,950	4,626,942	225,020	40,736,640	
BUDGETED ENDING FUND BALANCE											
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	2,810,844	-	-	-	2,810,844
TABOR 3% emergency reserve (9321)	6721	848,500	-	-	-	-	-	-	-	-	848,500
TABOR multi year obligations (9322)	6722	134,030	-	-	-	-	-	-	-	-	134,030
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	23,738	-	-	-	-	-	-	23,738
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	370,000	474,024	-	473,658	105,371	-	-	120,025	-	1,543,078
Unassigned fund balance (9900)	6770	5,258,515	-	-	-	-	-	-	-	-	5,258,515
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		6,611,045	474,024	23,738	473,658	105,371	2,810,844	-	120,025	10,618,705	
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))											
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes	Yes	No	No	Yes	No	Yes	

Morgan County School District Re-3
General Fund (Fund #10 only) Budgeted Expenditures per School and per Pupil
2017-2018 Preliminary Budget

	<u>Actual Pupil Count</u>	<u>Budgeted Expenditures</u>	<u>Budgeted Expenditures Per Pupil</u>
<u>Preschool/Kindergarten</u>			
Sherman	272 *	\$ 1,825,886	\$ 6,713
<u>Elementary Schools</u>			
Pioneer	318	1,991,857	6,264
Columbine	293	1,616,267	5,516
Green Acres	331	1,934,183	5,843
Baker	305	1,884,496	6,179
<u>Middle School</u>			
Middle School	672	4,033,827	6,003
<u>High School</u>			
High School	900	5,080,067	5,645
Lincoln High School	31	461,508	14,887

* Preschool students only counted as half time and does not include Head Start Students